



6111 Broken Sound Parkway NW
Boca Raton, FL 33487-3693
(561) 241-9400
Fax (561) 995-5188

March 16, 2000

Food and Drug Administration
Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
200 C Street, SW
Washington, DC 20204

Dear Sirs:

Notice is hereby given that Rexall Sundown, Inc. ("Sundown") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall, SDV Vitamins, Thompson and Sundown brand names bearing the following statement(s) on the label and/or in the labeling:

CoQ-10 (Sundown): [It] helps maintain healthy heart and circulation. CoQ-10 provides superior antioxidant protection from free radical damage that often leads to premature aging and helps the body convert food into energy. [It] is necessary for the health of all tissues and organs.

CoQ-10 (Rexall) (Thompson): [It] helps maintain healthy heart and circulatory function. [It] is essential for the health of all body cells, tissues and organs. [It] helps the body convert food into energy. [It] helps strengthen the heart and circulatory systems. [It] helps promote healthy gum tissue. [It] provides superior antioxidant protection for cellular membranes against free radical damage.

The undersigned certifies that the information contained in this notice is complete and accurate and that Sundown has substantiation that the statement is truthful and not misleading. Pursuant to § 101.93 (a)(1), two copies of this notification are enclosed.

Sincerely,

Deborah Shur Trinker
Vice President of Regulatory Affairs
and Assistant General Counsel

Enclosure